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1 Plaintiff seeks the return of monies she alleges were a wrongfully levied and seized by the
2 IRS to pay assessments made against her husband, Thomas E. Seidel. She seeks a permanent
3 injunction against the IRS from further levies. She also seeks damages pursuant to 26 U.S.C. §
4 7426(h) in the amount of \$1,000,000.

5 2. The principal factual issues which the parties dispute:

6 (1) Whether the IRS wrongfully levied property of the plaintiff. See 26 U.S.C. § 7426.

7 (2) Whether Revenue Officer Joe Smith recklessly or intentionally, or by reason of
8 negligence, disregarded any provision of the Internal Revenue Code in taking the collection
9 action at issue. See 26 U.S.C. § 7426(h).

10 (3) If Revenue Officer Joe Smith recklessly or intentionally, or by reason of negligence,
11 disregarded any provision of the Internal Revenue Code in taking the collection action at issue,
12 what damages if any did plaintiff suffer. See 26 U.S.C. § 7426(h).

13 3. The principal legal issue[s] which the parties dispute:

14 None.

15 4. The other factual issues [*e.g. service of process, personal jurisdiction, subject matter*
16 *jurisdiction or venue*] which remain unresolved for the reason stated below and how the parties
17 propose to resolve those issues:

18 None.

19 5. The parties which have not been served and the reasons:

20 None.

21 6. The additional parties which the below-specified parties intend to join and the intended
22 time frame for such joinder?

23 None.

24 7. The following parties consent to assignment of this case to a United States Magistrate
25 Judge for [*court or jury*] trial:

26 Defendant United States declines to consent to assignment of this case to a United States
27 Magistrate Judge because the case has been thoroughly briefed in response to the motion for
28 preliminary injunction.

ALTERNATIVE DISPUTE RESOLUTION

8. *[Please indicate the appropriate response(s).]*

The case was automatically assigned to Nonbinding Arbitration at filing and will be ready or the hearing by (date) _____.

The parties have filed a Stipulation and Proposed Order Selecting an ADR process (specify process): _____.

The parties filed a Notice of Need ro ADR Phone Conference and the hone conference was held on or is scheduled for _____.

☒ The parties have not filed a Stipulation and Proposed Order Selecting an ADR process and the ADR process that the parties jointly request [or a party separately requests] is _____.

9. Please indicate any other information regarding ADR process or deadline:

The government respectfully submits that this case may be subject to disposition by summary judgment motion.

DISCLOSURES

10. The parties certify that they have made the following disclosures *[list disclosures of persons, documents, damage computation and insurance agreements]*:

The relevant documents have been presented to the plaintiff previously in response to her motion for preliminary injunction.. The government will provide any other relevant documents that the plaintiff requires.

DISCOVERY

11. The parties agree to the following discovery plan *[Describe the plan e.g., any limitation on the number, duration or subject matter for various kinds of discovery; discovery from experts; deadlines for completing discovery]*:

At this time, the United States does not anticipate any formal discovery.

TRIAL SCHEDULE

12. The parties request a trial date as follows:

The government suggests that the court set a schedule for a summary judgment motion. If summary judgment is not granted, the factual issues should be narrowed by the motion.

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1 13. The parties expect that the trial will last for the following number of days:

2 See response to item 12 above.

3 **RELATED CASES**

4 Related cases are: *United States v. Thomas E. Seidel*, et al., No. CR 06-00539 JF USDC ND
5 Cal.; *United States v. Thomas E. Seidel*, No. C 07-04128-RMW USDC ND Cal.; and *Four*
6 *Rivers Investment, Inc., et al. v. United States*, No. 06-00598 US CI Ct.

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8 SCOTT N. SCHOOLS
United States Attorney

9 Dated: November 21, 2007

10 /s/ David L. Denier
11 DAVID L. DENIER
Assistant United States Attorney
12 Tax Division
Attorneys for United States of America

13
14 Dated: November 21 , 2007

15 /s/ Robert Alan Jones
ROBERT ALAN JONES
16 Attorney for Vicki R. Seidel

17 **CASE MANAGEMENT ORDER**

18 The Case Management Statement and Proposed Order is hereby adopted by the Court as the
19 Case Management Order for the case and the parties are ordered to comply with this order. In
20 addition the Court orders:

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27 Dated:

28 UNITED STATES DISTRICT JUDGE